

KING COUNTY, WASHINGTON
CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2001
(PAGE 1 OF 5)

	TOTAL	ARTERIAL HIGHWAY DEVELOPMENT	ARTS & HISTORIC PRESERVATION CAPITAL	ARTS CONSTRUCTION	BUILDING CONSTRUCTION & IMPROVEMENT	BUILDING REPAIR & REPLACEMENT	CABLE COMMUNICATIONS & INSTITUTIONAL NETWORK	CAPITAL ACQUISITION & COUNTY FACILITIES RENOVATION
ASSETS								
Cash and cash equivalents	\$ 180,854,849	\$ 385,361	\$ 1,762,782	\$ 2,586,855	\$ 59,783,713	\$ 3,828,122	\$ 2,703,129	\$ 1,487,109
Taxes receivable - delinquent	204,788	-	-	-	-	-	-	-
Accounts receivable	529,384	-	487,088	-	-	1,670	-	-
Estimated uncollectible - accounts receivable	(32,984)	-	-	-	-	-	-	-
Assessments receivable	123,641	-	-	-	-	-	-	-
Due from other funds	47,022,806	-	-	-	-	14,460,264	119,178	-
Due from other governments	7,047,351	-	-	-	-	12,334	-	-
Prepayments	133,267	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 235,883,102	\$ 385,361	\$ 2,249,870	\$ 2,586,855	\$ 59,783,713	\$ 18,302,390	\$ 2,822,307	\$ 1,487,109
LIABILITIES AND FUND BALANCE								
Liabilities								
Accounts payable	\$ 5,814,150	\$ -	\$ -	\$ -	\$ 45,409	\$ 976,450	\$ 17,090	\$ 33,463
Retainage payable	505,878	-	-	-	-	93,148	-	-
Due to other funds	28,623,746	-	2,922	1,300,000	2,068,661	13,795,955	462,671	-
Interfund short-term loans payable	3,007,107	-	-	-	-	-	-	-
Wages payable	546,518	-	-	-	-	10,959	-	-
Taxes payable	18,780	-	-	-	-	-	-	-
Interest payable	277,041	-	-	-	277,041	-	-	-
Deferred revenues	1,752,636	-	-	-	-	155,062	-	-
Due to other governments	24,453	-	-	-	-	-	-	-
Obligations under reverse repurchase agreements	2,923,742	-	-	-	1,306,892	-	80,258	-
Notes and contracts payable	65,640,900	-	-	-	65,640,900	-	-	-
Arbitrage earnings payable	2,810,365	-	61,936	20,082	283,316	497,374	289,155	111,105
Custodial accounts	1,885,934	-	400,000	-	-	-	-	-
Advances from other funds	906,343	-	-	-	-	-	-	-
Total liabilities	114,737,593	-0-	464,858	1,320,082	69,622,219	15,528,948	849,174	144,568
Fund balance								
Reserved for encumbrances	29,496,299	-	-	-	-	2,989,116	1,129,498	399,360
Reserved for prepayments	133,267	-	-	-	-	-	-	-
Designated for net unrealized gains	2,233,479	-	-	-	998,349	-	61,309	-
Undesignated (deficit)	89,282,464 ^(a)	385,361	1,785,012	1,266,773	(10,836,855)	(215,674)	782,326	943,181
Total fund balance (deficit)	121,145,509	385,361	1,785,012	1,266,773	(9,838,506)	2,773,442	1,973,133	1,342,541
TOTAL LIABILITIES AND FUND BALANCE	\$ 235,883,102	\$ 385,361	\$ 2,249,870	\$ 2,586,855	\$ 59,783,713	\$ 18,302,390	\$ 2,822,307	\$ 1,487,109

^(a) See Note 13, "Construction Commitments and Other Major Acquisition Projects."

KING COUNTY, WASHINGTON
CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2001
(PAGE 2 OF 5)

	CONSERVATION FUTURES LEVY	COUNTY ROAD CONSTRUCTION	EMERGENCY COMMUNICATIONS SYSTEM	FARMLAND & OPEN SPACE ACQUISITION	HEALTH CENTERS CONSTRUCTION	HEALTH DEPARTMENT CLINIC PROJECTS CONSTRUCTION	HOUSING OPPORTUNITY ACQUISITION	INFORMATION & TELECOMMUNICATION SERVICES CAPITAL
ASSETS								
Cash and cash equivalents	\$ 13,953,028	\$ 7,892,927	\$ 1,267,580	\$ 2,494,193	\$ 46,470	\$ 59,718	\$ 8,488,718	\$ 761,884
Taxes receivable - delinquent	180,585	-	2,661	-	-	-	-	-
Accounts receivable	-	40,626	-	-	-	-	-	-
Estimated uncollectible - accounts receivable	-	(32,984)	-	-	-	-	-	-
Assessments receivable	-	-	-	-	-	-	-	-
Due from other funds	254,200	21,403,236	-	-	-	-	1,206,062	-
Due from other governments	232,726	1,766,749	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 14,620,539	\$ 31,070,554	\$ 1,270,241	\$ 2,494,193	\$ 46,470	\$ 59,718	\$ 9,694,780	\$ 761,884
LIABILITIES AND FUND BALANCE								
Liabilities								
Accounts payable	\$ 3,022	\$ 1,660,565	\$ 9,354	\$ 3,500	\$ -	\$ -	\$ 850,743	\$ -
Retainage payable	-	114,736	-	-	-	-	-	-
Due to other funds	641,925	3,508,510	-	11,160	-	-	54,877	-
Interfund short-term loans payable	-	-	-	-	-	-	-	-
Wages payable	-	508,442	-	-	-	-	13,638	-
Taxes payable	-	18,743	-	37	-	-	-	-
Interest payable	-	-	-	-	-	-	-	-
Deferred revenues	180,585	257,379	2,661	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-	-
Obligations under reverse repurchase agreements	304,147	78,897	-	-	-	-	-	-
Notes and contracts payable	-	-	-	-	-	-	-	-
Arbitrage earnings payable	-	-	-	5,933	-	-	-	-
Custodial accounts	-	1,046,257	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-	-
Total liabilities	1,129,679	7,193,529	12,015	20,630	-0-	-0-	919,258	-0-
Fund balance								
Reserved for encumbrances	4,500	17,341,656	202,013	72,055	-	-	2,146,509	300,931
Reserved for prepayments	-	-	-	-	-	-	-	-
Designated for net unrealized gains	232,341	60,271	-	-	-	-	-	-
Undesignated (deficit)	13,254,019	6,475,098	1,056,213	2,401,508	46,470	59,718	6,629,013	460,953
Total fund balance (deficit)	13,490,860	23,877,025	1,258,226	2,473,563	46,470	59,718	8,775,522	761,884
TOTAL LIABILITIES AND FUND BALANCE	\$ 14,620,539	\$ 31,070,554	\$ 1,270,241	\$ 2,494,193	\$ 46,470	\$ 59,718	\$ 9,694,780	\$ 761,884

KING COUNTY, WASHINGTON
CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2001
(PAGE 3 OF 5)

	JAIL RENOVATION & CONSTRUCTION	LONG- TERM LEASES	MAJOR MAINTENANCE RESERVE	NEIGHBORHOOD PARKS & OPEN SPACE ACQUISITION & DEVELOPMENT	OPEN SPACE PROJECTS ACQUISITION & IMPROVEMENT	PARK FACILITIES REHABILITATION	PARKS CIP	PARKS, RECREATION & OPEN SPACE
ASSETS								
Cash and cash equivalents	\$ 104,071	\$ -	\$ 9,306,737	\$ 1,437,461	\$ 7,623,282	\$ 82,789	\$ 1,303,017	\$ 162,007
Taxes receivable - delinquent	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-
Estimated uncollectible - accounts receivable	-	-	-	-	-	-	-	-
Assessments receivable	-	-	-	-	-	-	-	-
Due from other funds	-	26,958	5,776,575	63,521	647,374	297,324	-	930,592
Due from other governments	-	-	-	-	1,085,000	323,979	-	3,020,193
Prepayments	-	133,267	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 104,071</u>	<u>\$ 160,225</u>	<u>\$ 15,083,312</u>	<u>\$ 1,500,982</u>	<u>\$ 9,355,656</u>	<u>\$ 704,092</u>	<u>\$ 1,303,017</u>	<u>\$ 4,112,792</u>
LIABILITIES AND FUND BALANCE								
Liabilities								
Accounts payable	\$ -	\$ 149,710	\$ 903,586	\$ 56,821	\$ 29,127	\$ 195,516	\$ -	\$ 745,448
Retainage payable	-	-	-	-	-	77,718	-	162,006
Due to other funds	-	3,386	316,995	37,028	397,561	258,008	-	1,953,467
Interfund short-term loans payable	-	352,348	-	-	-	-	-	984,293
Wages payable	-	-	-	-	-	-	-	-
Taxes payable	-	-	-	-	-	-	-	-
Interest payable	-	-	-	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-	-
Obligations under reverse repurchase agreements	-	-	172,449	-	172,617	-	-	-
Notes and contracts payable	-	-	-	-	-	-	-	-
Arbitrage earnings payable	-	-	614	-	-	-	10,490	58,893
Custodial accounts	-	439,677	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-	906,343
Total liabilities	<u>-0-</u>	<u>945,121</u>	<u>1,393,644</u>	<u>93,849</u>	<u>599,305</u>	<u>531,242</u>	<u>10,490</u>	<u>4,810,450</u>
Fund balance								
Reserved for encumbrances	-	41,992	428,249	126,223	88,477	387,328	71,473	1,383,579
Reserved for prepayments	-	133,267	-	-	-	-	-	-
Designated for net unrealized gains	-	-	131,736	-	131,865	-	-	-
Undesignated (deficit)	104,071	(960,155)	13,129,683	1,280,910	8,536,009	(214,478)	1,221,054	(2,081,237)
Total fund balance (deficit)	<u>104,071</u>	<u>(784,896)</u>	<u>13,689,668</u>	<u>1,407,133</u>	<u>8,756,351</u>	<u>172,850</u>	<u>1,292,527</u>	<u>(697,658)</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 104,071</u>	<u>\$ 160,225</u>	<u>\$ 15,083,312</u>	<u>\$ 1,500,982</u>	<u>\$ 9,355,656</u>	<u>\$ 704,092</u>	<u>\$ 1,303,017</u>	<u>\$ 4,112,792</u>

KING COUNTY, WASHINGTON
CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2001
(PAGE 4 OF 5)

	POLICE FIELD FACILITIES CONSTRUCTION 1987	PUBLIC ART	REAL ESTATE EXCISE TAX CAPITAL	REGIONAL JUSTICE CENTER CONSTRUCTION	RENTON MAINTENANCE FACILITIES CONSTRUCTION	RIVER & FLOOD CONTROL CONSTRUCTION	ROAD IMPROVEMENT DISTRICTS CONSTRUCTION	SURFACE & STORM WATER MANAGEMENT CONSTRUCTION
ASSETS								
Cash and cash equivalents	\$ 36,104	\$ 3,166,415	\$ 14,208,981	\$ 11,258,926	\$ 3,481,485	\$ 22,151	\$ 55,546	\$ 1,141,029
Taxes receivable - delinquent	-	-	-	21,542	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-
Estimated uncollectible - accounts receivable	-	-	-	-	-	-	-	-
Assessments receivable	-	-	-	-	-	-	123,641	-
Due from other funds	-	-	787,875	-	-	-	-	-
Due from other governments	-	19,444	-	-	-	-	-	39,870
Prepayments	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 36,104	\$ 3,185,859	\$ 14,996,856	\$ 11,280,468	\$ 3,481,485	\$ 22,151	\$ 179,187	\$ 1,180,899
LIABILITIES AND FUND BALANCE								
Liabilities								
Accounts payable	\$ -	\$ 23,295	\$ -	\$ 10,404	\$ 17,322	\$ 1,924	\$ -	\$ 403
Retainage payable	-	-	-	-	-	-	-	-
Due to other funds	-	99,361	480,194	1,826,878	138,031	-	-	38,514
Interfund short-term loans payable	-	-	-	-	-	-	118,691	-
Wages payable	-	-	-	-	-	-	-	-
Taxes payable	-	-	-	-	-	-	-	-
Interest payable	-	-	-	-	-	-	-	-
Deferred revenues	-	-	-	21,541	-	-	116,673	-
Due to other governments	-	-	24,453	-	-	-	-	-
Obligations under reverse repurchase agreements	-	-	315,010	238,038	-	-	-	-
Notes and contracts payable	-	-	-	-	-	-	-	-
Arbitrage earnings payable	-	2,164	-	-	350	-	-	-
Custodial accounts	-	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-	-
Total liabilities	-0-	124,820	819,657	2,096,861	155,703	1,924	235,364	38,917
Fund balance								
Reserved for encumbrances	-	390,429	-	55,552	119,311	-	-	57,690
Reserved for prepayments	-	-	-	-	-	-	-	-
Designated for net unrealized gains	-	-	240,641	181,838	-	-	-	-
Undesignated (deficit)	36,104	2,670,610	13,936,558	8,946,217	3,206,471	20,227	(56,177)	1,084,292
Total fund balance (deficit)	36,104	3,061,039	14,177,199	9,183,607	3,325,782	20,227	(56,177)	1,141,982
TOTAL LIABILITIES AND FUND BALANCE	\$ 36,104	\$ 3,185,859	\$ 14,996,856	\$ 11,280,468	\$ 3,481,485	\$ 22,151	\$ 179,187	\$ 1,180,899

KING COUNTY, WASHINGTON
CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2001
(PAGE 5 OF 5)

	SURFACE WATER MANAGEMENT CONSTRUCTION	TECHNOLOGY 1997 BONDS	TECHNOLOGY SYSTEMS CAPITAL	TRANSFER OF DEVELOPMENT CREDIT PROGRAM	WORKING FOREST	YOUTH DETENTION FACILITY 1990 SERIES B	YOUTH SERVICES DETENTION FACILITY CONSTRUCTION	YOUTH SERVICES FACILITIES CONSTRUCTION
ASSETS								
Cash and cash equivalents	\$ 12,698,364	\$ 3,682,007	\$ 3,107,492	\$ -	\$ 156,329	\$ 146,023	\$ 85,312	\$ 87,732
Taxes receivable - delinquent	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-
Estimated uncollectible - accounts receivable	-	-	-	-	-	-	-	-
Assessments receivable	-	-	-	-	-	-	-	-
Due from other funds	117,653	405,989	886	63,571	437,867	-	-	23,681
Due from other governments	547,056	-	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 13,363,073	\$ 4,087,996	\$ 3,108,378	\$ 63,571	\$ 594,196	\$ 146,023	\$ 85,312	\$ 111,413
LIABILITIES AND FUND BALANCE								
Liabilities								
Accounts payable	\$ 51,537	\$ -	\$ 29,461	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	9,824	48,446	-	-	-	-	-	-
Due to other funds	576,410	620,285	11	4,464	-	-	26,472	-
Interfund short-term loans payable	-	-	-	1,551,775	-	-	-	-
Wages payable	-	-	13,479	-	-	-	-	-
Taxes payable	-	-	-	-	-	-	-	-
Interest payable	-	-	-	-	-	-	-	-
Deferred revenues	1,018,735	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-	-
Obligations under reverse repurchase agreements	255,434	-	-	-	-	-	-	-
Notes and contracts payable	-	-	-	-	-	-	-	-
Arbitrage earnings payable	191,437	1,163,509	112,120	-	1,887	-	-	-
Custodial accounts	-	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-	-
Total liabilities	2,103,377	1,832,240	155,071	1,556,239	1,887	-0-	26,472	-0-
Fund balance								
Reserved for encumbrances	374,408	1,301,478	84,472	-	-	-	-	-
Reserved for prepayments	-	-	-	-	-	-	-	-
Designated for net unrealized gains	195,129	-	-	-	-	-	-	-
Undesignated (deficit)	10,690,159	954,278	2,868,835	(1,492,668)	592,309	146,023	58,840	111,413
Total fund balance (deficit)	11,259,696	2,255,756	2,953,307	(1,492,668)	592,309	146,023	58,840	111,413
TOTAL LIABILITIES AND FUND BALANCE	\$ 13,363,073	\$ 4,087,996	\$ 3,108,378	\$ 63,571	\$ 594,196	\$ 146,023	\$ 85,312	\$ 111,413

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